



FRANKLIN COUNTY AUDITOR
JOSEPH W. TESTA

REAL ESTATE DIVISION

Dear Applicant:

The following information is suggested to assist you in completing your application for Real Property Exemption (Form DTE 23) and is not meant as legal advice. Please contact an attorney for more information.

Three applications are to be given to the County Auditor's office. **One of these must be an original.** Only two of the three applications need attachments. You may also bring in a fourth copy to be stamped and numbered by our office; for your own records. As long as the parcel numbers are in the same taxing district, they may all be included on the same application.

Please keep in mind that an exemption is **not** given for the year of purchase (please refer to ORC 5713.08). The exemption should be filed the following year.

Please note: all taxes, penalties and interest levied against the property for the purchase year (and any year not applied for) and all current and prior assessments must be paid in full prior to our office forwarding the application to the Ohio Department of Taxation. Please contact DTE at (614) 466-5744 for more information.

Our office will provide the property record card and also complete page 4 of the application, before forwarding to the State of Ohio Department of Taxation. Once the applications are received at the State, the decision of whether to grant or deny could take several months. You will be notified of the decision by letter from the State, at the address you provide on the application.

Please note: the following is not meant as legal advice. Please contact an attorney for more information. While the exemption is pending, you will continue to receive tax bills for the parcels filed on. You may either pay these bills and get reimbursed at a later date if the exemption is granted or wait for the decision to come back from the State. If you decide to hold the tax bill, please be aware that penalties and interest will accrue on the parcel. If the decision is to deny (full denial or partial), you will be liable for the taxes and interest on the parcel or portion denied. The State will remit penalties only. If the decision is to grant (full exemption or partial), the taxes, penalties and interest will be removed from the parcel or portion exempted.

Please note: Recoupment and Special Assessments are not considered property tax and are not subject to this exemption.

The above is suggested to assist you. If you have any further questions, please contact me at 462-3632.

Sincerely,
Joseph W. Testa
Franklin County Auditor

Kristi Schaffer, Deputy Auditor
Special Valuation Section

**APPLICATION FOR REAL PROPERTY TAX
EXEMPTION AND REMISSION**

FRANKLIN
COUNTY NAME

Date Received by
County Auditor


Date Received by
DTE


OFFICE USE ONLY

County Application Number

DTE Application Number

GENERAL INSTURCTIONS

 Submit three (3) copies of this application to the auditor's office in the county where the property is located. (Make a copy for your records.) Applications should not be filed until the year following acquisition of the property. The final deadline for filing with the county auditor is December 31 of the year for which exemption is sought. If you need assistance in completing this form, contact your county auditor.

 Answer all questions on the form. If you need more room for any question, use additional sheets of paper to explain details. Please indicate which question each additional sheet is answering.

PLEASE TYPE OR PRINT CLEARLY

Application is hereby made to have the following property removed from the tax list and duplicate and placed on the tax exempt list for the current tax year _____, and have the taxes and penalties thereon remitted for these preceding tax years: _____

Applicant Name:	Name			
Notices concerning this application should be sent to:	Name (If different than Applicant)			
	Address			
	City	State	Zip	Phone Number

1. Parcel Number(s):
(If more than 4, continue on an attached sheet.
- All parcels must be in the same School District**
- a) _____
- b) _____
- c) _____
- d) _____

2. School District where Located: _____

3. Total size of Parcel(s): Less than One acre One Acre or More Number of Acres

4. Street address or location of property: _____

5. Title to this property is in the name of: _____
6. If the title holder is different from the applicant, please explain: _____

7. Title holder is (check one):
 a nonprofit corporation an unincorporated association/organization
 an individual other _____
8. Exact date title was acquired: _____ 9. Title was acquired from: _____
 Please attach a copy of the deed.
10. Does the applicant have a lease or land contract for this property? Yes No
 If yes, please attach a copy.
11. Amount paid by title holder for the property: \$ _____
12. Exact date the exempt use began: _____
13. Under what section(s) of the Ohio Revised Code is exemption sought?
 O.R.C. _____ O.R.C. _____ O.R.C. _____
14. How is this property now being used: **Do not** give conclusions such as charitable purpose, public worship, or public purpose. Be specific about what is being done on the property and who uses it. If the property is not currently being used, but there is an intent to use it later for an exempt purpose, describe the intended use and the date set for the intended use.
15. During the years in question, was any part of this property (check one):
- | | | |
|---|-----|----|
| a) Leased or rented to anyone else | yes | no |
| If yes, please attach a copy of lease agreement. | | |
| b) Used for the operation of any business: | yes | no |
| c) Used for agricultural purposes: | yes | no |
| d) Used to produce any income other than donations: | yes | no |

NOTE: If the answer to any part of question 15 is "Yes", enclose all details on a separate sheet of paper. If money is received, submit profit and loss statements, income and expense data, balance sheets, or any other financial statements.

16. Is anyone living or residing on any part of this property: yes no
 If yes, answer the following:
- a) The person's name and position: _____
- b) The resident's duties (if any) in connection with this property: _____

- c) The rent paid, or other financial arrangements: _____

17. Is anyone using this property other than the applicant? yes no
 If yes, please enclose a complete, detailed explanation.
18. Does the applicant own property in this county which is already exempt from taxation? yes no

19. Property used for Charitable Purposes.

If the applicant has not previously received exemption for property used exclusively for a charitable purpose, please provide Articles of Incorporation, Constitution or By-Laws, IRS Determination Letter, and any other similar relevant information.

20. Property used for Senior Citizens' Residences.

If the purpose of the property is to provide a place of residence for senior citizens, submit all information required by section 5701.13 of the Ohio Revised Code.

The Tax Equalization Division may set a hearing on this application. If there is a hearing, the applicant must present a witness who can accurately describe the use of the property in question. At least ten day's notice will be given to the applicant concerning the time and place of any hearing.

I declare under penalty of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct, and complete.

Applicant or Representative

 signature

 print name and title

 address

 city

 state

 zip

() - _____
 phone number

Date _____

COUNTY AUDITOR'S FINDING

	LAND	BUILDING	TOTAL
Taxable Value in Year of Application (Year)	\$	\$	\$
Taxable Value in Prior Year (Year)	\$	\$	\$

This application covers property that is:

Currently or
Previously
Exempt

New Construction
on Previously
Exempted Parcel

Currently
or Previously
on CAUV

Auditor's Recommendation:

Grant

Partial Grant

Deny

None

COMMENTS:

County Auditor (Signature)

Date

Forward tow (2) copies of the completed application to the Ohio Department of Taxation, Tax Equalization Division, P.O. Box 530, Columbus, OH 43216-0530.

TREASURER'S CERTIFICATE

*If the Treasurer's Certificate is not properly filled out and signed, the Tax Commissioner will have **no jurisdiction** to act on the application, and it will be returned to the Treasurer's Office.*

(Notice to Treasurer: The first paragraph of this certificate must always be complete).

I hereby certify that **ALL TAXES, SPECIAL ASSESSMENTS, PENALTIES AND INTEREST** levied and assessed against the above described property have been paid in full to and including the tax year _____.

I further certify that the only **UNPAID TAXES, SPECIAL ASSESSMENTS, PENALITES AND INTEREST** which are a lien and unpaid on this property are as follows:

TAX YEAR	TAXES (Including penalties and interest)	SPECIAL ASSESSMENTS (Including penalties and interest)
	\$	\$
	\$	\$
	\$	\$

If additional years are unpaid, please list on an attached sheet.

County Treasurer (Signature)

Date